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Page: 189 - 195

## THE EFFECT OF THE IMPLEMENTATION OF E-SAMSAT AND TAX SANCTIONS ON THE LEVEL OF COMPLIANCE OF MOTOR VEHICLE TAXPAYERS IN THE REGIONAL REVENUE AGENCY OF NORTH SULAWESI PROVINCE IN 2019-2021

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### Abstract:

Tax accounting is a matter of determining the amount of tax owed based on a financial statement prepared by the company. In general, tax accounting is an accounting set for a purpose order to determine the amount of tax owed. Sistem Administrasi Manunggal Satu Atap (SAMSAT). E-sams are a breakthrough from related parties to make it easier for taxpayers to carry out their obligations to pay motor vehicle taxes in their jurisdiction. Tax sanctions guarantee that the provisions of tax laws and regulations (tax norms) will be followed/obeyed/obeyed (Mardiasmo, 2019, p. 72). This study aims to determine the effect of the application of E-samsat and tax sanctions on the level of compliance of motor vehicle taxpayers at the Regional Revenue Agency of North Sulawesi Province. The type of research used in this study is quantitative correlation research. The number of samples used was 100 respondents using the purposive sampling method collected through a questionnaire (google form). This study uses data analysis techniques, namely multiple linear regression analysis. The results of this study show that the application of E-samsat does not affect the level of compliance of motor vehicle taxpayers. At the same time, tax sanctions positively affect motor vehicle taxpayers' level of compliance at the Regional Revenue Agency of North Sulawesi Province.

**Keywords:** Application of e-samsat, Tax Sanctions, Taxpayer Compliance.

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## INTRODUCTION

Running the government well and carrying out community development are some targets to be achieved from national development. One of the uses of tax revenue sources which is the basis for development financing, is the provision of public services to the community. With the increasing need for state spending, the revenue from the field of taxation must be increased.

Tax revenue is the primary source of income for the state in financing the construction of public facilities and infrastructure. Tax revenues are set to have a significant effect on state revenues. The government should seek to increase tax revenue by regulating the level of compliance of taxpayers in paying their taxes. One of them is the motor vehicle tax which is a local tax. The tax paid annually by this motor

vehicle taxpayer makes the most significant contribution to local tax revenue.

In achieving the target, intensification of regional revenue potential and extensibility is carried out in the form of regulatory adjustments on regional taxes and levies aimed at increasing regional revenues so that the realization achieved can exceed the targets that have been set. The tax revenue target is the amount of tax revenue obtained from the calculation, including the realization of revenue, applicable policies, and the tax system managed by the government. Meanwhile, the realization of tax revenue is the amount received or obtained on a predetermined target.

Based on data on the level of compliance of PKB payment taxpayers in the last 3 years at the Office of the Regional Revenue Agency of North Sulawesi Province, in 2019, the number of motorized vehicles that paid manually was 352,154, while those who paid through e-samsat were 84,242. In 2020, the number of motor vehicles that paid manually was 313,235, while those that paid through e-samsat were 96,815. In 2021, the number of motor vehicles that paid manually was 305,109, while those who paid through e-samsat were 120,689. There is a much different amount between motor vehicle data that goes through e-samsat and motor vehicle data that pay manually. This shows that the compliance rate of motor vehicle taxpayers who pay through e-samsat is still relatively low.

Another factor affecting compliance in paying taxes is tax sanctions. To prevent non-compliance and encourage taxpayers to pay their obligations, strict sanctions must be treated to improve fairness in taxation (Ariyanto, Andayani, Putri, 2020). Tax sanctions are given so that taxpayers are more disciplined and comply with laws and regulations. Ramadanty (2020), Getting the result that the application of e-samsat and tax sanctions positively affect the compliance of motor vehicle taxpayers. Herawati et al. (2022) found that part of e-Samsat affects taxpayer compliance, and tax sanctions do not.

The Regional Revenue Agency of North Sulawesi Province developed an innovation, namely e-samsat and applied tax sanctions to realize the level of compliance of motor vehicle taxpayers. This e-samsat innovation program provides convenience for taxpayers whose residences are far from the office and have a high level of busy work because e-samsat can be paid for motor vehicle tax online. Based on this background, it can be seen that there is an influence or absence of influence on the application of e-samsat and tax sanctions, so the author is interested in researching the topic "The Effect of E-samsat Application and Tax Sanctions on the Level of Compliance of Motor Vehicle Taxpayers at the Regional Revenue Agency of North Sulawesi Province in 2019-2021".

## METHODS

This type of research is a quantitative research using a correlation approach. Quantitative correlation research is a method used to test the direction of the relationship between two or more variables, namely the extent of the relationship between the variables of e-samsat application and tax sanctions, to bound variables, namely the level of compliance of motor vehicle taxpayers. The population in this study was all motor vehicle taxpayers in North Sulawesi Province, as many as 1,011,677 taxpayers. The sample in this study was 100 respondents who were calculated using the slovin formula and had been adjusted to the criteria set through the purposive sampling method. This study uses a research instrument as a questionnaire measured by a Likert scale that aims to measure a person's opinion, judgment or perception of a person's social phenomenon. The data is processed using the SPSS program to produce calculations with the conclusion of the influence of independent variables on dependent variables.

## RESULT AND DISCUSSION

Validity Test. Used to measure whether a questionnaire is valid or not. A questionnaire can be called valid if the questions used can clarify what is measured.

**Table 1.** variable X1 validity test result

Variable	Item	Pearson Correlation	R Table	Sig. (2-tailed)
Application of E-samsat (X1)	X01	0,325	0,197	0,001
	X02	0,383	0,197	0,000
	X03	0,433	0,197	0,000
	X04	0,282	0,197	0,004
	X05	0,408	0,197	0,000
	X06	0,280	0,197	0,005
	X07	0,210	0,197	0,036
	X08	0,405	0,197	0,000
	X09	0,503	0,197	0,000
	X10	0,536	0,197	0,000
	X11	0,536	0,197	0,000
	X12	0,578	0,197	0,000
	X13	0,602	0,197	0,000
	X14	0,782	0,197	0,000
	X15	1,000	0,197	0,000

Source: Data Processed SPSS 26 2022

**Table 2.** Variable X2 validity test result

Variable	Item	Pearson Correlation	R Table	Sig. (2-tailed)
Tax Sanctions (X2)	X01	0,302	0,197	0,002
	X02	0,457	0,197	0,000
	X03	0,459	0,197	0,000
	X04	0,513	0,197	0,000
	X05	1,000	0,197	0,000

Source: Data Processed SPSS 26 2022

**Table 3.** Variable X3 validity test result

Variable	Item	Pearson Correlation	R Table	Sig. (2-tailed)
the level of compliance of motor vehicle taxpayers (Y)	Y01	0,261	0,197	0,009
	Y02	0,210	0,197	0,360
	Y03	0,376	0,197	0,000
	Y04	0,209	0,197	0,370
	Y05	0,253	0,197	0,011
	Y06	0,261	0,197	0,009
	Y07	0,649	0,197	0,000
	Y08	1,000	0,197	0,000

Source: Data Processed SPSS 26 2022

All variables have significant values of  $0.000 < 0.05$ , which means that all statement items on this research questionnaire are declared valid.

Reliability Test. A reliability test is a measurement that shows that measurement results remain consistent when measured more than 2 times using the same measuring instrument.

**Table 4.** Reliability test results

Variable	Cronbach's Alpha	Description
Application of E-samsat (X1)	0,907	Reliable
Tax Sanctions (X2)	0,711	Reliable
The level of Compliance of Motor Vehicle Taxpayers (Y)	0,785	Reliable

Based on table 4, all variables have a Cronbach Alpha value of  $> 0.7$ . Thus, it can be concluded that each research variable is declared reliable.

Classic assumption test. Based on table 5, the normality test conducted with the Kolmogorov-Smirnov test obtained a significant result of 0.200 which means that 0.200 is greater than 0.05. These results suggest that each variable in the study is standard.

**Table 5.** Normality test result

**One-Sample Kolmogorov-Smirnov Test**

	Unstandardized Residual
N	100
Normal Parameters <sup>b</sup>	
Mean	.0000000
Std. Deviation	3.58994479
Most Extreme Differences	
Absolute	.060
Positive	.060
Negative	-.058
Test Statistic	.060
Asymp. Sig. (2-tailed)	.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

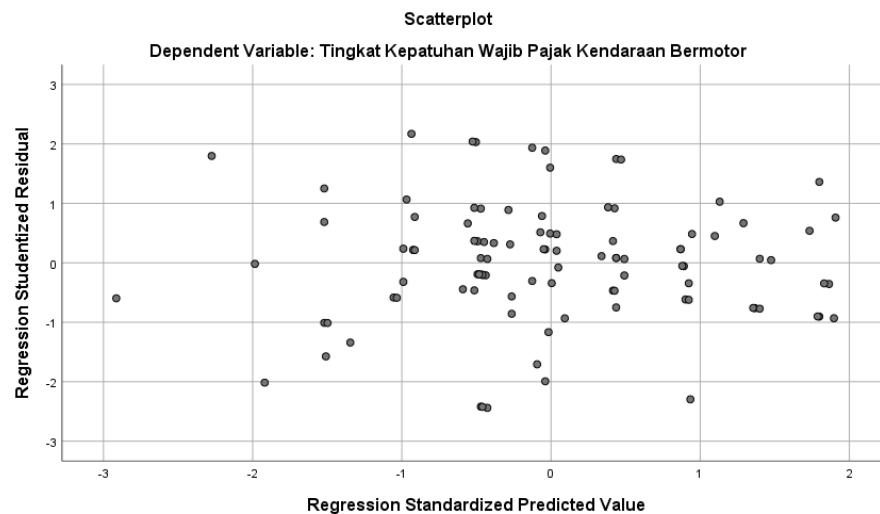
Source: Data Processed SPSS 26

Variable	Tolerance	VIF	Description
Application of E-samsat (X1)	0,969	1,032	Non Multicollinearity
Tax Sanctions (X2)	0,969	1,032	Non Multicollinearity

**Table 6.** Multicollinearity test result

Source: Data Processed SPSS 26

Based on table 6, the Tolerance value of all variables is 0.969 with a VIF value of 1.032. The results show that all variables obtain a tolerance value greater than 0.1 and a VIF value smaller than 10, so it can be interpreted that all variables do not occur in multicollinearity.



Source: Data Processed SPSS 26

**Figure 1.** Heteroscedasticity Test Results

Based on figure 1, the heteroscedasticity test using the Scatterplot test shows that the dots do not collect and spread above and below the number 0 on the Y axis. The results show that heteroscedasticity does not occur.

Hypothesis testing. The first, the multiple linear regression test, determines how free variables affect bound variables. Based on table 7, the constant value of 8.132, the coefficient value for the E-samsat application variable (X1) of 0.022 and the coefficient value for the tax sanctions variable (X2) of 0.766 shows that the variable application of E-samsat (X1) and tax sanctions (X2) affects the level of compliance of motor vehicle taxpayers (Y). Based on these results, the regression equation formed is:

$$Y = 8.132 + 0.022X_1 + 0.766X_2 + e$$

In table 7, there is a t-test for the variable X1 obtained a significance value of 0.581 which means greater than 0.05, and for a calculated t-value of 0.555, which means less than 1.984. This shows that H0 is accepted and Ha is rejected, i.e., the variable application of E-samsat does not affect the compliance rate of motor vehicle taxpayers. Moreover, variable X2 obtained a significance value of 0.000 which means less than 0.05, and a calculated t-value of 6.936, which means greater than 1.984. This shows that H0 is rejected and Ha is accepted. Namely, the variable tax sanctions positively affect motor vehicle taxpayers' level of compliance.

**Table 7.** Hypothesis testing result

Coefficients
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Model		Standardized Coefficients				
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8.132	2.972		2.736	.008
	Application of E-samsat	.022	.040	.053	.555	.581
	Tax Sanctions	.766	.110	.658	6.936	.000

a. Dependent Variable: The level of Compliance of Motor Vehicle Taxpayers

Source: Data Processed SPSS 26

Coefficient of Determination. Shows how much the model is capable of explaining bound variables. In table 8, the coefficient of determination test results obtained the value of coefficient of determination of 0.528 or 52.8%. This shows that the ability of free variables, namely the application of E-samsat and Tax sanctions, have a moderate effect on the bound variable, namely the compliance rate of motor vehicle taxpayers of 52.8%, and other variables outside of this study influence the remaining 47.2%.

**Table 8.** Coefficient of Determination test results

Model	Model Summary				
	R	R Square	Adjusted R Square	Std. An error in the Estimate	
1	.741 <sup>a</sup>	.549	.528	2.11298	

a. Predictors: (Constant), Tax Sanctions, Application of E-samsat

b. Dependent Variable: The level of Compliance of Motor Vehicle Taxpayers

Source: Data Processed SPSS 26

The effect of the application of e-samsat on the level of compliance of motor vehicle taxpayers. Based on the t-test results, the t-count value is  $0.555 < 1.984$  and a signification value greater than 0.05, which was 0.581. This shows that hypothesis one ( $H_1$ ) is rejected, namely that the application of e-samsat does not affect the level of compliance of motor vehicle taxpayers. This is also due to the need for more accuracy in setting the questionnaire target. The questionnaire should be distributed to respondents who have used e-samsat. Using the Technology Acceptance Model theory has two aspects in the use of theory: the perception of convenience and the perception of usability. The E-samsat system provides convenience and benefits for taxpayers in paying their obligations. The results of this study follow research conducted by Susanti (2018), which states that the application of E-samsat does not affect the level of compliance of motor vehicle taxpayers.

The effect of tax sanctions on the level of compliance of motor vehicle taxpayers. Based on the results of the t-test, the t-count value is  $6.936 > 1.984$ , and the significance value is smaller than 0.05, which is 0.000. This shows that hypothesis two ( $H_2$ ), namely, tax sanctions have a positive effect on the level of compliance of motor vehicle taxpayers by using attribution theory that explains a person's determination of an individual's obedient or disobedient attitude in paying motor vehicle taxes caused by internal and external factors. One of the external factors in attribution theory is tax sanctions, and taxpayers will pay motor vehicle tax after being reprimanded or given sanctions in the form of fines. The number of tax sanctions provided can affect the increase in

taxpayer compliance. This proves that implementing strict sanctions can increase taxpayers' compliance with taxes. The results of this study follow research conducted by Soda, Sondakh, and Budiarso (2021) and in the research of Siamenti, Sabijono, and Warongan (2017), where tax sanctions affect the level of taxpayer compliance.

## CONCLUSION

Based on the results of the analysis and discussion that have been described, it can be concluded as follows:

1. The application of E-samsat does not affect the level of compliance of motor vehicle taxpayers. This is because taxpayers need to learn and have used E-samsat services and have yet to feel the convenience and benefits of paying taxes by using E-samsat services. This is also due to inaccuracy in setting questionnaire targets, and questionnaires should be distributed to respondents who have used E-samsat.
2. Tax sanctions positively affect the level of compliance of motor vehicle taxpayers. This explains the relationship between tax sanctions and the level of taxpayer compliance, with the imposition of strict sanctions that can increase taxpayer compliance.

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